

CENTRAL SERVICES FUND

The Governmental Accounting Standard Board, which serves as the final arbiter of governmental accounting matters, authorizes the use of internal services funds: "to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit...on a cost reimbursement basis (GASB 1300.104)." The Central Services Fund provides a mechanism for organizations to centralize operations that are more efficiently managed by a single agency, such as motor pools, courier services and telecommunications, while allowing for a complete reporting of each department's share of the system's cost. In the case of the county government, this objective is accomplished by charging agencies for:

- Their share of maintaining and operating the County telephone system, based on the number of extensions;
- Photocopies made at centrally-located machines;
- Their share of the County interdepartmental mail system, based on the number of pickup locations, and
- Costs borne by the shared County/Schools vehicle maintenance facility, based on the number and type of vehicles assigned to each department and employees' use of the motor pool.

Agencies are also charged for scheduled depreciation on vehicles to ensure that sufficient funding is available for replacement when the vehicles are no longer usable. Beginning in FY 02, the County also funded a heavy equipment component in the Central Services Fund that allows for scheduled depreciation and maintenance on vehicles whose replacement values exceed \$100,000.

The Central Services Fund is managed on a cost reimbursement basis. Since resources are provided by means of transfers from the County's operating funds, the Central Services Fund's spending plan is developed as part of the annual budget process: payments are included in each agency's Adopted budget and vary depending on the department's size and estimated usage. For example, the Office of the Sheriff, which is the county government's largest department, is scheduled to pay \$4,082,792 into the Central Services Fund, while Extension Services, the smallest agency, has budgeted \$10,969. An overview of transfers to the Central Services Fund and associated personnel is provided to illustrate the Fund's operations from FY 02 - 06.

FY 02-06 CENTRAL SERVICES FUND TRANSFERS					
Central Function	FY 02 Actual	FY 03 Actual	FY 04 Actual	FY 05 Adopted	FY 06 Proposed
Duplicating	\$471,000	\$531,000	\$659,000	\$571,000	\$764,000
Telephone	\$1,096,000	\$914,000	\$1,529,000	\$881,000	\$1,254,000
Mail	\$499,000	\$554,000	\$657,000	\$498,000	\$622,000
Vehicle Maintenance	\$1,789,000	\$1,980,000	\$2,225,000	\$3,099,000	\$3,370,000
Heavy Equip. Maintenance	\$93,000	\$39,000	\$139,000	\$557,000	\$357,000
Vehicle Depreciation	\$2,577,000	\$2,541,000	\$25,000	\$1,990,000	\$1,199,000
Heavy Equip. Depreciation	\$771,000	\$735,000	\$855,000	\$1,286,000	\$1,698,000
Central Support	\$569,000	\$568,000	\$788,000	\$824,000	\$894,000
Total Funding:	\$7,865,000	\$7,862,000	\$6,877,000	\$9,706,000	\$10,158,000
FTE Summary:	12.73	12.73	12.94	12.27	13.27